

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
COMMODORE FACTORS CORP.

07 cv 3433

Plaintiff,

-against-

RICHARD COCHERL AND JANICE COCHERL

Defendants.

-----X

**PLAINTIFF'S INITIAL DISCLOSURES PURSUANT TO RULE 26(a)(1) OF THE
FEDERAL RULES OF CIVIL PROCEDURE**

Plaintiff, Commodore Factors Corp. ("Plaintiff" or "Commodore") hereby makes the following initial disclosures pursuant to Rule 26(a) of the Federal Rules of Civil Procedure (the "Bankruptcy Rules"). These disclosures are made to the best of Plaintiff's knowledge at the time of service. Plaintiff reserves the right to supplement these disclosures at any time should additional information become available. All individuals, documents and other material and information disclosed are without prejudice to the Plaintiff's rights to assert any applicable objections or privilege, and such rights are hereby specifically reserved.

1. Witnesses: The names and, if known, the addresses and telephone numbers of the individuals likely to have discoverable information that Plaintiff may use to support its claims (other than for impeachment), with the subject of the information in parenthesis (without necessarily limiting the potential subject matter of that information) are follows:

- a. Howard Rubin, Officer of the Plaintiff, c/o Lazarus & Lazarus, P.C., 240 Madison Avenue, New York, New York, 10016; 212.889.7400/ (The material allegations of the Complaint.).
- b. Scott Gins, Officer/Shareholder of Jan R. Inc., 75 Fairhaven Drive, Allendale, New Jersey, 07401. (The material allegations of the Complaint).

2. **Documents:** The following is a description by category of all documents, data, compilations and tangible things in Plaintiff's custody, control or possession that may be used to support its claim. Nothing herein precludes Plaintiff from supplementing, amending or modifying these as discoverable information becomes available.

- a. Correspondence.
- b. Jan R. Inc. Accounts Receivable Ledgers.
- c. Jan R. Inc. Invoices
- d. Jan R. Inc. - Commodore Factoring Agreement
- e. Guarantees of Richard and Janice Cocherl.
- f. Jan R. Inc. - Commodore Client Ledger.
- g. Commodore - Jan R. Inc. Account Statements.
- h. Other Financial Documents.

3. **Damages:** A computation of any category of damages claimed by Plaintiff is as follows: _____ Damages were computed by an analysis of the credits and debits and all invoices and payments under the Jan R. Inc. - Commodore Factoring Agreement.

4. Insurance

Not applicable.

This statement reflects what is known as of this date only, prior to discovery and prior to completion of any analysis of all of the facts.

Dated: New York, New York
June 26, 2007

LAZARUS & LAZARUS, P.C.
Attorneys for Plaintiff

By: /S/ Gilbert A. Lazarus, Esq.
Gilbert A. Lazarus [GAL-102]
240 Madison Avenue, 8th. Flr.
New York, New York, 10016
212-889-7400

CERTIFICATE OF SERVICE

The undersigned hereby certifies that one copy of the attached Plaintiff's Initial Disclosure Pursuant to Rule 26(a) of the Federal Rules of Civil Procedure was served this 26th day of June, 2007, upon the following individuals in the manner designated via first class mail:

TO: STEIN, MCGUIRE, PANTAGES & GIGL, LLP
Eisenhower Plaza II
354 Eisenhower Parkway
Livingston, New Jersey 07039
Attention: Michael F. Martino, Esq.

GENOVA, BURNS & VERNIOIA
Eisenhower Plaza II
354 Eisenhower Parkway
Livingston, New Jersey 07039
Attention: Dina M. Mastellone, Esq.

/S/ Gilbert A. Lazarus, Esq.
Gilbert A. Lazarus [GAL-1025]